Instructions for Form FTB 3576

Pending Audit Tax Deposit Voucher for Individuals

Important Information

In 2005, California Revenue and Taxation Code Section 19041.5 was amended to replace the "deposit in the nature of a cash bond" provisions to conform with Internal Revenue Code (IRC) Section 6603 "cash deposit" provisions.

Only use form FTB 3576, Pending Audit Tax Deposit Voucher for Individuals, to make a tax deposit payment for previously filed returns if you anticipate owing an additional California tax due to a federal audit, a state audit, or other reasons.

Do not use this form if you are paying your estimated tax or for automatic extension. Instead use Form 540-ES, Estimated Tax for Individuals, or form FTB 3519, Payment for Automatic Extension for Individuals.

General Information

Round Cents to Dollars — Round cents to the nearest whole dollar. For example, round \$50.50 up to \$51 or round \$25.49 down to \$25,

Registered Domestic Partner (RDP) – For purposes of California income tax, references to a spouse, a husband, or a wife also refer to a Registered Domestic Partner (RDP) unless otherwise specified. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

We receive tax deposits from individuals who previously filed and expect to pay a future tax liability for a specific taxable year. Normally, individuals make tax deposits to stop the accrual of underpayment interest. We will consider your payment as a tax deposit only if you have already filed a return for that taxable year. For more information, go to our website at ftb.ca.gov and search for FTB Notice 2005-6.

A Purpose

Use form FTB 3576, to make a **tax deposit** payment to satisfy a future tax liability for previously filed returns. See General Information C "When to File" for more information. Use this voucher with a check or money order payment only.

If there is a final balance due on your account, we will first apply the payment to satisfy any final balance due or the same taxable year. Any remaining amount will be held as a tax deposit.

B How to Complete Form FTB 3576

Complete a separate form FTB 3576 for each taxable year.

Enter all the information requested on the tax deposit voucher.

Enter the four-digit taxable year in the box at the top of the voucher and complete the first line as applicable.

Payment due to. Fill in the circle to identify whether the payment is being made in anticipation of additional tax due to a federal audit, a state audit, or other reasons.

To ensure timely and proper application of the payment to your account, enter the social security numbers (SSN) or Individual Taxpayer Identification Numbers (ITIN) and the amount of the payment in the spaces provided.

Include the Private Mail Box (PMB) in the address field. Write the acronym "PMB" first, then the box number. Example: 1 Main Street PMB 123.

C When to File

Only use form FTB 3576 to make a tax deposit payment for previously filed returns if you anticipate owing an additional California tax due to a federal audit, a state audit, or other reasons.

If you already received a Notice of Proposed Assessment (NPA) or Notice of Action (NOA) and will:

- Protest or appeal the notice within the period explained in the notice.
- Make a tax deposit payment to stop the running of interest.

Then do both of the following:

- Send the tax deposit voucher with the payment to the address listed under General Information D, Where to File.
- Mail your protest or appeal request to the PO Box listed on the NPA or NOA.

If you are filing an amended return to report a federal adjustment, do not use this voucher. Attach the payment to the amended return.

D Where to File

Submit a separate form FTB 3576 and payment for each taxable year. Make the check or money order payable to the "Franchise Tax Board." Write your SSN or ITIN and "2008 FTB 3576" on the check or money order. A penalty may be imposed if your payment is returned by your bank for insufficient funds. Enclose, but do not staple, the payment and the youcher and mail to:

FRANCHISE TAX BOARD PO BOX 942867 SACRAMENTO CA 94267-0031

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

	Tax	Deposit Voucher	CALIFORNIA FORM
Fiscal year filers, enter year ending month		year	
Payment due to: O Federal audit O	CA au	dit O Other	
Your first name	Initial	Last name	Your SSN or ITIN
If joint payment, spouse's/RDP's first name	Initial	Last name	Spouse's/RDP's SSN or ITIN
Address (including number and street, PO Box, or PM	B no.)		Apt. no./Ste. no.
City		State	ZIP Code
DO NOT USE THIS FORM TO PAY Amount of payment			
ESTIMATED TAX OR AUTOMATIC EXTENSION	N.		5 00